G R S IX-5]

Previous references

Mine 5-1

~~191~~ .

(Mine)

File No. 7

Serial Nos. 1-7

Later references.

Mine 7-89

Mine 162-14.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 6 7

Major ~~Part B~~ for March 1894

SUBJECT.

Liability of house tax on Railway buildings in Assam.

Index
99

(General Serial No 34.)

1890.

OFFICE OF THE DEWAN OF MYSORE
10 APR 90
1039
706

From

The Municipal Commissioner
Bangalore

To

The Chief Secretary to the Dewan of Mysore.

Dated 2nd April 1890

Despatched 3rd April 1890

Received

Enclosures No. 1

General No. 641

No. 5

Municipal Branch
A1
8/4/90

Submitting reports as to the question whether the Municipal Commissioner should levy taxes on buildings belonging to the Railway Company within the Municipal limits of Bangalore and if so whether the Municipal Commissioner should levy taxes on buildings belonging to the Railway Company within the Municipal limits of Bangalore for the use of other Employees who are not liable to house tax, &c.

Yes

Railway buildings within the municipal limits of any town, are liable to house tax like all other houses. The tax on such buildings in cantonments must however be levied in future. The collection of the tax does not impose any special liability upon the municipality. The streets in the company's quarters must be kept clean & lighted like all other streets of the town.

Yes

A3
14-4-90

read:—

Letter from the D/ Comr of the Hassan District dated 7th November 1891 No 534 ~~reporting~~ requesting further instructions in regard to the taxation of Railway buildings belonging to the Southern Mahratta Railway Company within the municipal limits of Arsikere as the Agent of the Company states that under Sec 135 clause I of the Indian Railway Act IX of 1890 that the buildings are not liable to Municipal House Tax

+ No 670907 11/8/91

Seen & he will receive approval. Ward A Arsikere 13/12/91

Order thereon

The Railway Act IX of 1890 has not been extended to the Mysore State and the Act III of 1879 now in force does not ~~contain any provision~~ exempt Railway buildings ~~from~~ from Municipal taxation. Nor ~~from Municipal House Tax~~

~~The Govt accordingly direct that House tax should be collected from Railway buildings within Municipal limits of Arsikere~~

Under L:

should be brought to the notice of the Agent of the Mahratta Railway Company.

13/12/91

To The D/ Comr Hassan

(General Serial No. 307

18

From

To

Dated

Despatched

Received

Enclosures No.

General No.

No.

Rec'd by me 6/1/92
Sadik & Bryan

6. 1. 92

My dear Dossed

I shall feel obliged if you will see & tell me whether the order is correct. Please see Sec I of act IX of 1890 which has not been extended to Mysore.

Yours truly
P Chentsal

To J N a Rheem Esq & Co

This is an important question which has to be decided with reference to s 75 of the deed of contract entered into between the Secy of State on behalf of the Maharajah of Mysore and the Southern Mahratta Railway Co. Under the provisions of the said section every thing constructed on land not apart of the Railway, vested in Government, Offices &c is declared to be the property of Secy of State - All Railway buildings must therefore be regarded as part of the undertaking - could as such the same is exempt from taxation under section 10 of the Act &c. Vide 27 Soll 179 Ins 3362-75 - I. The Act extends to Mysore

all ~~—~~ R

Order within the boundaries of

all buildings ~~on~~ the State Railway are State buildings and, where the Bangor Municipal Regs are not in force, they are as such exempt from payment of local taxes

L

Draft as order accordingly

LCL
9/3/14

See draft submitted
JPJ 13/3/14

Deputy Commissioner's Office (2)
Hassan District

Reg. No. 1039 4/1662 Dated camp: Ramanathapur

23rd March 1890

From Mutt 7-7-90
P. N. Purushaiya Esqre
Mutt 7-5
Deputy Commissioner
Hassan District

To
The Chief Secretary
to the Government of
Mysore

Sir,

With reference to para 55, V.I. Government Proceedings No. 5858-69 Cir. 141 dated 16th October 1889, calling for a report as to the grounds on which I consider that dwellings built by the Railway Company within the Municipal limits for the use of their Employés are not liable to House tax, I beg to submit that, I raised the question as I entertained doubts whether the

Printed Proc.

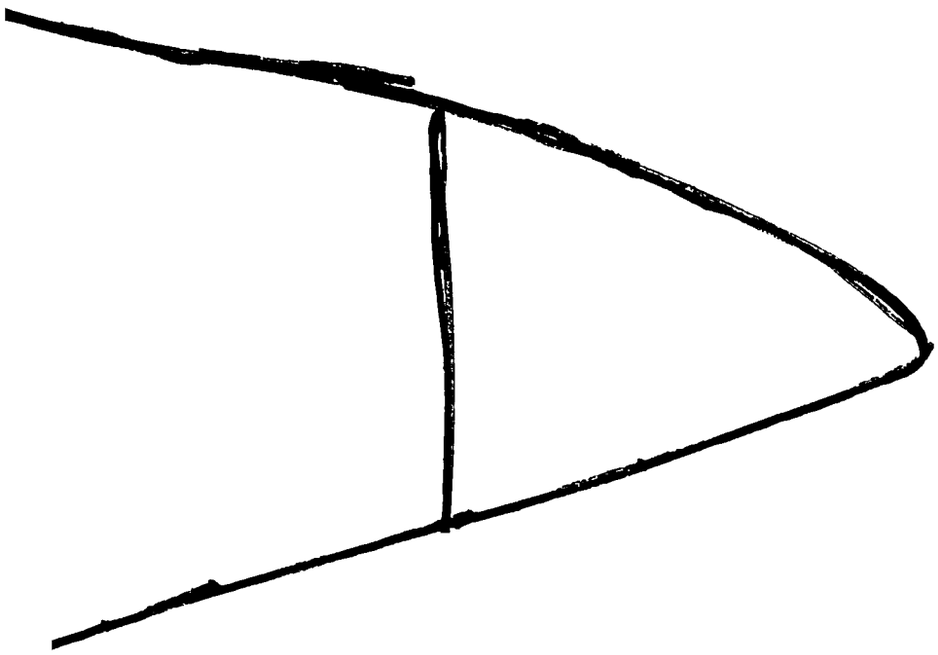
Company's buildings on lands
made over to them ——— for
purposes connected with the
working of the Railway free of
any Government taxation
could be charged with Municipal
taxes as the Municipal Commission-
ers in Ashbere have not under
taken the conservancy and —
Municipal administration
in and over the Company's pre-
mises. In view of Enhancing the
income of the Municipality, it
is very desirable that it should
derive some revenue from such
buildings. But it is also ——
necessary that what is Expected
from it should also be defined.
I submit a list of buildings with
their Estimated value and amounts

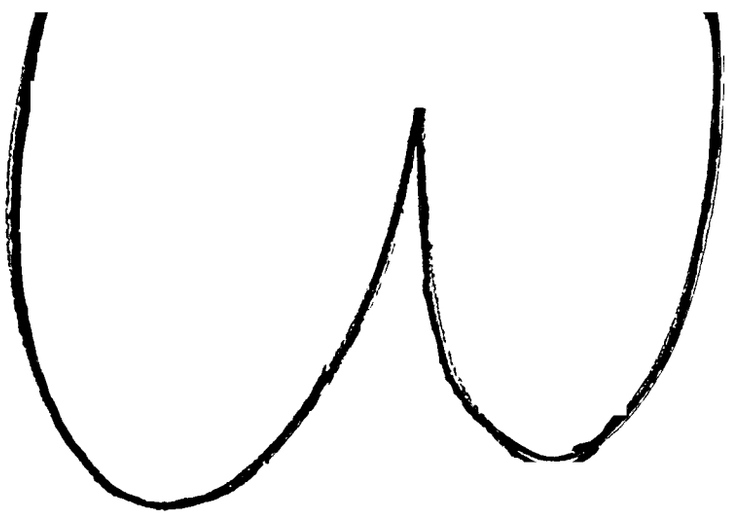
of assessment chargeable-But if deemed advisable a more correct Estimate could be obtained by help of Public Works Department officers- The Estimate shews that the addition to the revenue will be a very large Sum compared with what it is at present.

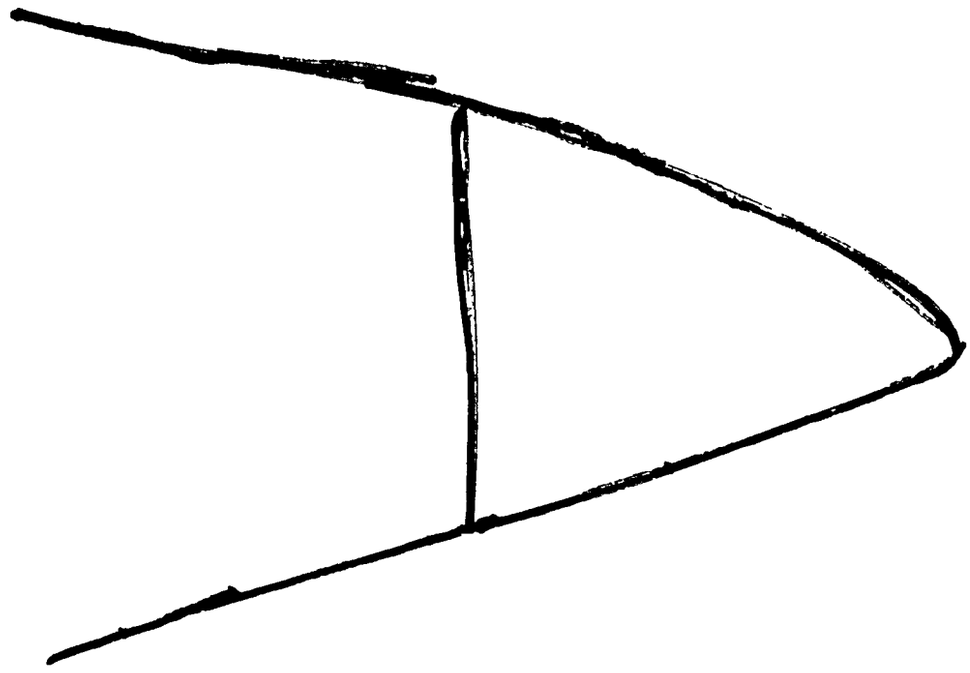
I have the honor to be
Sir
Your most Obt Servt

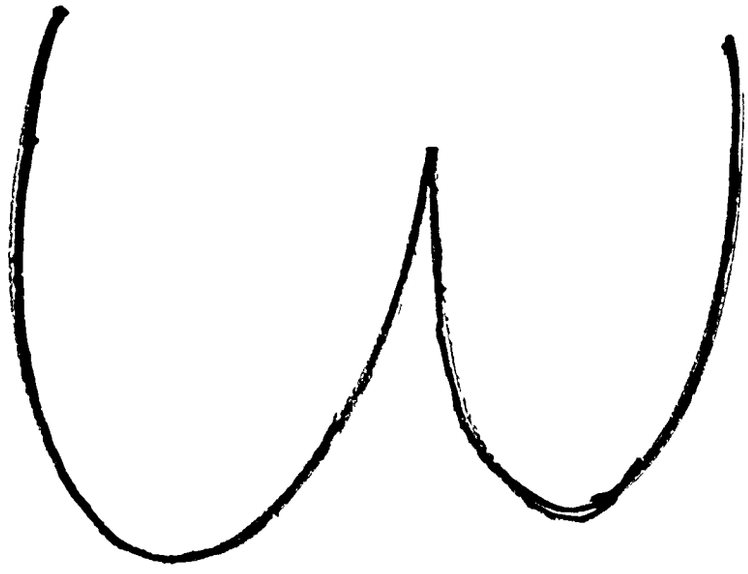
M Rennie

Deputy Commissioner
Hapan District









Mem. 7-84-90

Read:— (B.1 (4)

Letter from the D.C. Carr Hassan District dated 29 March 1890 No 641, Submitting a list of buildings built by the Southern Mahratta Railway Company within the municipal limits of the town of Arsikere and stating the grounds on which he considered that they were not liable to House tax.

Order thereon

The Government Consider that Railway buildings within the Municipal limits of any town are liable to House Tax like all other houses. The tax on such buildings in Arsikere must therefore be levied in future. The collection of the tax does not impose any special

(General Serial No. 31.)

1890.

From

To D.G. Hassan
Comptroller

Received 16 May 1890

Dispatched

Enclosures No.

General No. 1123-4

39

Passing orders with
Horse tax on buildings.
Set up by the S. M. Bly:
within Municipal limits of the
Town of Asseltere

Special Notice

Municipal— The streets of any, in the Company's quarters must be kept clean and lighted like all other streets of the Town.

M.L.
3/5/90

Ltd
Under Secretary

To.
The Dy Comr Hassan D.
a Comptroller

Deputy Commissioner's Office
Hassan District
Dated Hassan 6th September 1890.

No. 323
S

(5)

From

Ref. No 5648/333 Encl.

Mun. 7-04-90 P. R. Purnaiya Esquire
& 3

Deputy Commissioner
Hassan District

To

The Chief Secretary
to the Government of Mysore
Bangalore

Sir,

With reference to Government Proceedings No. 1123-4/39 dated 3rd May last sanctioning levy of house-tax on Railway buildings at Arsikere in future, I have the honour to state that the principal object with which it was proposed to impose the tax on such buildings was to enhance the Municipal Balance and income of the town, and that if the tax be levied from the current year the Municipality will lose the past revenue of about 368 Rs. I have therefore, in anticipation of your sanction, issued orders to the Amildar to demand the tax from the year of Railway opening 1889-90.

I solicit early orders in the matter.

I have the honor to be

Your most obedient servant,

P. H. Burnett

Deputy Commissioner
Hassan District.

13 1376

Read:- Letter from the D.C. Comm'r Dawson Distt dated 6 September 1890 No 323 stating that in anticipation of sanction orders have been issued to the Amildar of Arcibere to demand the house tax on the Railway buildings for 1889-90.

Memo 8-9-90
96 3

No 8-9-1-2-9-1 — 10-9-90
965 7-9

Order thereon.

The Govt observe ~~that the~~ tax having been charged it in 1890-91 can only be collected from that year. It cannot be collected for 1889-90.

ccl 11/10/90

Undersecy

To, The President of the Distt
Dawson District
The Comptroller

1890

From the Comptroller of the Treasury 8/11/91 L 711

To the President of the D.C.
Corporation
Comptroller

1 Oct 1890

No 8191 - 1½ pp
965

Passing orders with
reference to license tax on
Rly. buildings for 1889-90

Deputy Commissioner's Office
Hassan District
Hassan 7th
November 1891

No 534
S.

Rg. No 7468
L. 714

(16)

The Deputy Commissioner
Hassan District
To,

The Chief Secretary
to the Govt. of Mysore

Sir,

With reference to Government Proceedings No. 1123-4/39 dated 3rd May 1890, sanctioning the levy of Municipal House tax on buildings belonging to the Southern Mahratta Railway Company at Arsikere, I have the honor to report that the Agent of the said Company in his No. 6709 dated 11th August 1891 states that no tax can be claimed on such buildings under section 135 clause I of the Indian Railways

Act No. IX of 1890, a copy of which is herein enclosed.

I therefore request further instructions in the matter.

I have the honor to be
Sir
Your most obt. Servt

Asst. Commissioner

Offg. Deputy Commissioner

Chapter X

Supplemental Provisions

Exn 86 (4)

135. Notwithstanding anything to the contrary in any enactment, or in any agreement entered into under any enactment, the following rules shall regulate the levy of taxes in respect of railways and from railway administrations in aid of the funds of local authorities, namely -

Taxation Railways Local authorities

(1) A railway administration shall not be liable to pay any tax in aid of the funds of any local authority unless the Governor General in Council has, by notification in the Official Gazette decla-

the railway administration to be liable to pay the tax (I)

(2) While a notification of the Governor General in Council under clause (I) of this section is in force, the railway administration shall be liable to pay to the local authority either the tax mentioned in the notification or, in lieu thereof, such sum, if any, as an officer appointed in this behalf by the Governor General in Council may having regard to all the circumstances of the case, from time to time determine to be fair and reasonable

(3) The Governor General

ni council may at any time revoke or vary a notification under clause (1) of this Section.-

(4) Nothing in this Section is to be construed as debarring any railway administration from entering into a Contract with any local authority for the supply of water or light or for the scavenging of railway premises or for any other service which the local authority may be rendering or be prepared to render within any part of the local area under its control.

(5) "Local authority" in this Section means a local authority as defined in the General

Clauses Act 1887, and in
cludes any authority
legally entitled to or
entrusted with the control
& management of
any fund for the
maintenance of
watchmen or for
conservancy of a
river. -

"True copy"
/Signed/ K. Krishna Row
Clerk, Agents' Office
13-10-91

"Copy"

Asst Secretary
Office of Commissioner
Vizagapatam

Reg. No. 11974 / L 427

(17)

No. 815
Secy.

Dy Commissioner's Office Hassan
Dated Hassan 2nd March 1892

Answered 7-89-90
Front 5

The Dy Commissioner,
Hassan District

To,

The Chief Secretary to the
Government of Mysore

Sir,

With reference to Govern-
-ment Proceedings No. 12,365 / L 1236 Dated
the 3rd ultimo making observations
on the Municipal Demand
Collection and Balance statement
submitted from this office, for
December 1891, I have the honor
to state as follows: —

Deducting the Collections
made during the month of
January the total Demand on

1st " February against the Arsikere Taluk was Rs 223-"-3. as per D. & B. statement No: 4, and Rupees 223-"- as per statement No: 9 amounting in all to ~~Rs~~ 446-"-6 as particularized in the margin. Of this sum, ~~Rs~~ 375-8-" being the house tax, due on Railway Buildings have not as yet been Collected owing to the ob-jection raised by the Southern Maharatta Railway Company, viz, that the said Buildings are exempted from the house tax being levied on them, under Section 135 of the Indian Railway Act of 1890. The matter has been reported for orders of Government in this office No. 534.

* Arsikere. 402-8-"
Banawar 25-"-6
Harnahalli 18-8-"
446-"-6

the drawn 1460/1714
18/1/32. with file in
re the the question
exemption of "Inam"
House Tax on buildings
occupied by the Govt
Dept al Travi Kere
on
4/3/92

534 Dated 7th November 1891. As the reference is still pending disposal no steps could be taken for the realization of these taxes. Hence the large outstanding balance against this town. The remaining Rs 67. 8. " will be fully Collected before the close of the year.

Early orders on the above are solicited. —

I have the honor to be
Sir,

Your most obedient servant,

V. Viriamma Pantulu
For Asst Dr Commissioner
Hassan District

(General Serial No. 30.)

1895 8119.

R 1403/2

From

The Commissioner
Hassan District

To

The Chief Secretary to the Dewan
of Mysore.

Dated 11th November 1893

Despatched

Received

Enclosures None

General No 345
No.

In reply to

SUBJECT.

Requesting early orders on this office report regarding Mohatarfa tax on Railway buildings in the Arsikere Taluk &c —

References (to be entered only in the Dewan's Office).

RD 16/11/93

No 345
Recd

Deputed

Dated, Hassan, 11th November 1

From,

P. N. Punnaiya Esqre
Deputy Commissioner,
Hassan District.

To

The Chief Secretary to the
Government of Mysore
Bangalore,

Sir,

I have the honor, in continuation of my letter No 839 Dated 7th 1893, to state that the Amildar of the Arsikere Taluk reports in his unjee No 68/344 Dated 13th Ultimo, that a sum of Rs 1126-8-4 being the Mohaturfa tax on Railway buildings in Arsikere Town, is outstanding and to request you will be good enough to obtain early orders of Government in the matter.

I have the honor to be
Sir,
Your most obedient servant;

PNPunnaiya

Deputy Commissioner
Hassan District

Dated 20th January
1894.

From The Deputy Commissioner
Hassan District

To. The Chief Secretary
to the Government of Mysore

Sir, With reference to Govern-
-ment Proceedings No. 9058 dated
2742-93
11th instant remarking on the large
balances outstanding in the Munici-
-palities of Hassan and Arsi-
-kere at the end of 1892-93, I have
the honor to state that a sum of
Rs. 1126-8-0 being the tax on Railway
buildings in Arsikere for the last
3 years is uncollected pending orders
of Government on my reports Nos. 839

345 dated 24th of
19-91

11th November 93 respectively.

As regards the balance in Hassan Municipality I beg to state that the Jamabandy was settled after the close of the year and was due to the revision of the Inchatanja. I have directed the Amildar to recover at once the balance now remaining uncollected.

I beg that early orders may be kindly obtained as regards the levy of taxes on Railway buildings.

I have the honor to be,

Sir,

Your most obedient Servant

V.K. Cummins Jeevan

for Deputy Commissioner
Hassan District

Read:—

Letter dated 7th November 1894 No 534 from the Dy Comr of the Hassan District stating with reference to Govt Proceedings dated 3rd May 1890 No 11234/39, that the agent of the Southern Mahratta Railway Company objects to pay the taxe charged on Railway buildings within the Arsikere Municipality on the ground that under sec 135 Clause 1 of the Indian Railway Act No IX of 1890 no taxe can be levied on such buildings

Letters from the same office dated 2nd March 1892, 15th April, 11th November 1893 and 20th January 1894 Nos 815 998 345 and 482 respectively inviting attention to the above

—.—

Order thereon

All buildings within the boundaries of the State Railway are state buildings and whence the Bangalore Municipal Regulations are not now in force, they are as such exempt from payment of local taxes.

For Chief Secy

To The Dy Com Hassan Dist

Proceedings of the Government of His Highness the Maharaja of Mysore, (Local Boards Branch—Municipal),—dated 15th March 1894.

READ:—

Letter, dated 7th November 1891, No. 534, from the Deputy Commissioner of the Hassan District, stating with reference to Government Proceedings, dated 3rd May 1890, No. 1123-4—39, that the Agent of the Southern Mahratta Railway Company objects to pay the tax charged on Railway buildings within the Arsikere Municipality on the ground that under Section 135, clause 1, of the Indian Railway Act No. IX of 1890 no tax can be claimed on such buildings

2. Letters from the same Officer, dated 2nd March 1892, 15th April, 11th November 1893 and 20th January 1894, Nos. 815, 998, 345 and 482 respectively, inviting attention to the above.

No. 15275—L. F. 210-93, DATED, BANGALORE, 15TH MARCH 1894.

ORDER THEREON.—All buildings within the boundaries of the State Railway are State buildings and, where the Bangalore Municipal Regulations are not in force, they are as such exempt from payment of local taxes.

T. ANANDA ROW,
Chief Secretary.

To—The Deputy Commissioner, Hassan District.

Memo. No. 15276-82—L. F. 210-93.

Copies forwarded to the Deputy Commissioners of other Districts for information and guidance.

Exd.—K.S.

1894.

PROCEEDINGS.

Dated 15th March 1894.

No. 1527
L. I., 210-93

Observing that all buildings within the boundaries of the State Railway are State buildings and, where the Bangalore Municipal Regulations are not in force, they are as such exempt from payment of local taxes.

Mysore Govt. C. Press, Bangalore.—22-3-94.—120.